



NATIONAL BUREAU OF STATISTICS

A collage of financial-related images including a glass of coins with a small plant, stacks of Euro banknotes, a calculator, a paper bag with a large 'N', and a stack of coins with two tiny figures standing on it. The background is a dark green overlay with faint charts and text.

# SECTORIAL DISTRIBUTION of VALUE ADDED TAX

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(Q4 2021)

**Report Date: March 2022**

**Data Source: National Bureau of Statistics (NBS)**



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## EXECUTIVE SUMMARY

On the aggregate, Value Added Tax (VAT) for Q4 2021 was reported at N563.72 billion, a growth of 12.63% on a quarter-on-quarter basis from N500.49 billion in Q3 2021. Local payments recorded were N333.29 billion in Q4 2021, while Foreign VAT Payment contributed N103.52 billion.

On a quarter-on-quarter basis, the activities of extraterritorial organizations and bodies recorded the highest growth rate with 150.16%, followed by agriculture, forestry and fishing with 92.48%. On the other hand, arts, entertainment and recreation had the lowest growth rate with -7.07%, followed by education with -5.69%.

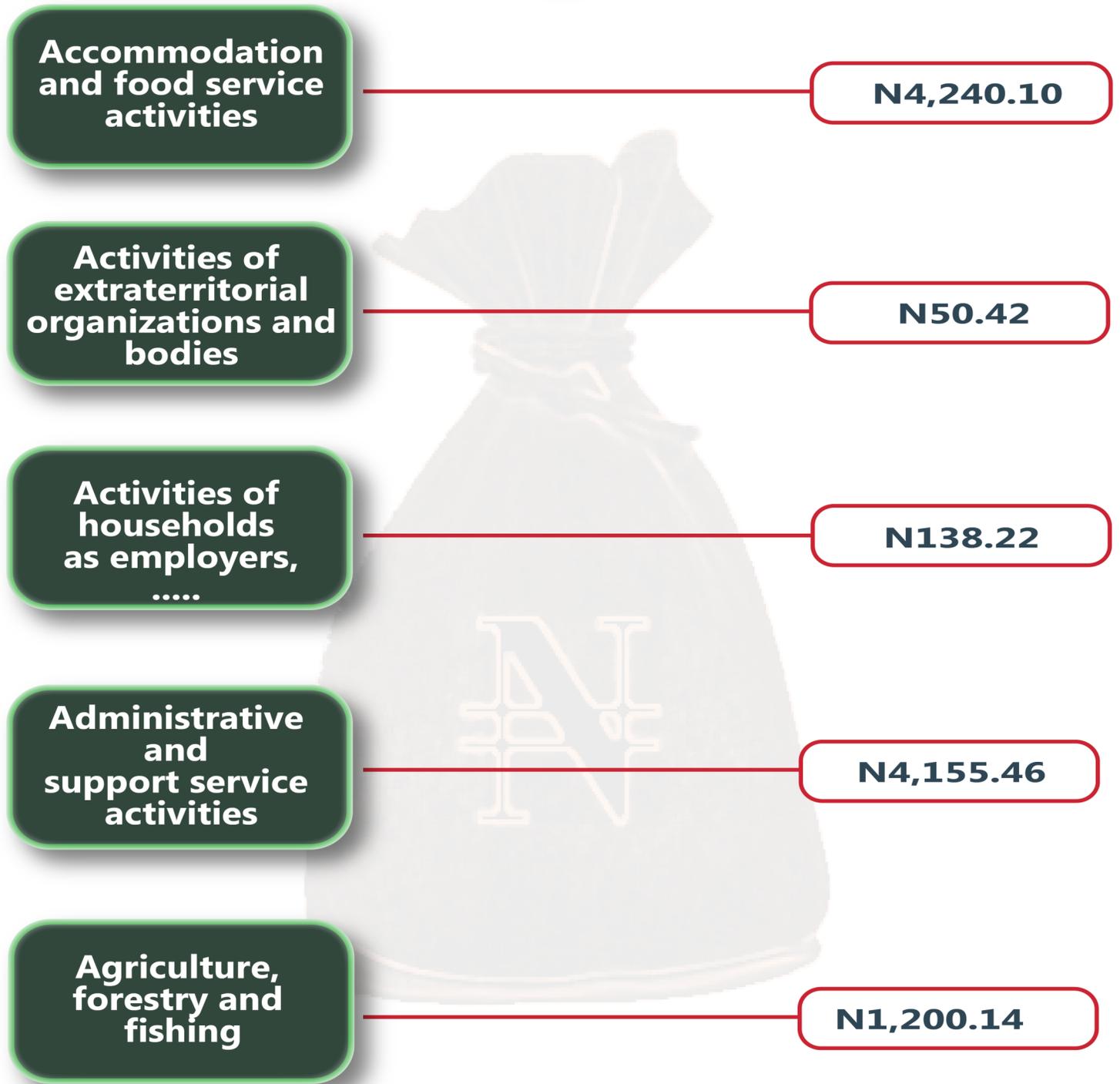
In terms of sectoral contributions, the top three largest shares in Q4 2021 were manufacturing with 30.86%; information and communication with 18.72% and mining and quarrying with 9.91%. Conversely, the activities of extraterritorial organizations and bodies recorded the least share with 0.02%, followed by activities of households as employers, undifferentiated goods and services-producing activities of households for own use with 0.04%; and water supply, sewerage, waste management and remediation activities with 0.11%. However, on a year-on-year basis, VAT collections in Q4 2021 increased by 23.98% from Q4 2020.

# VALUE ADDED TAX

– Q4 2021 (N'million)



## VAT

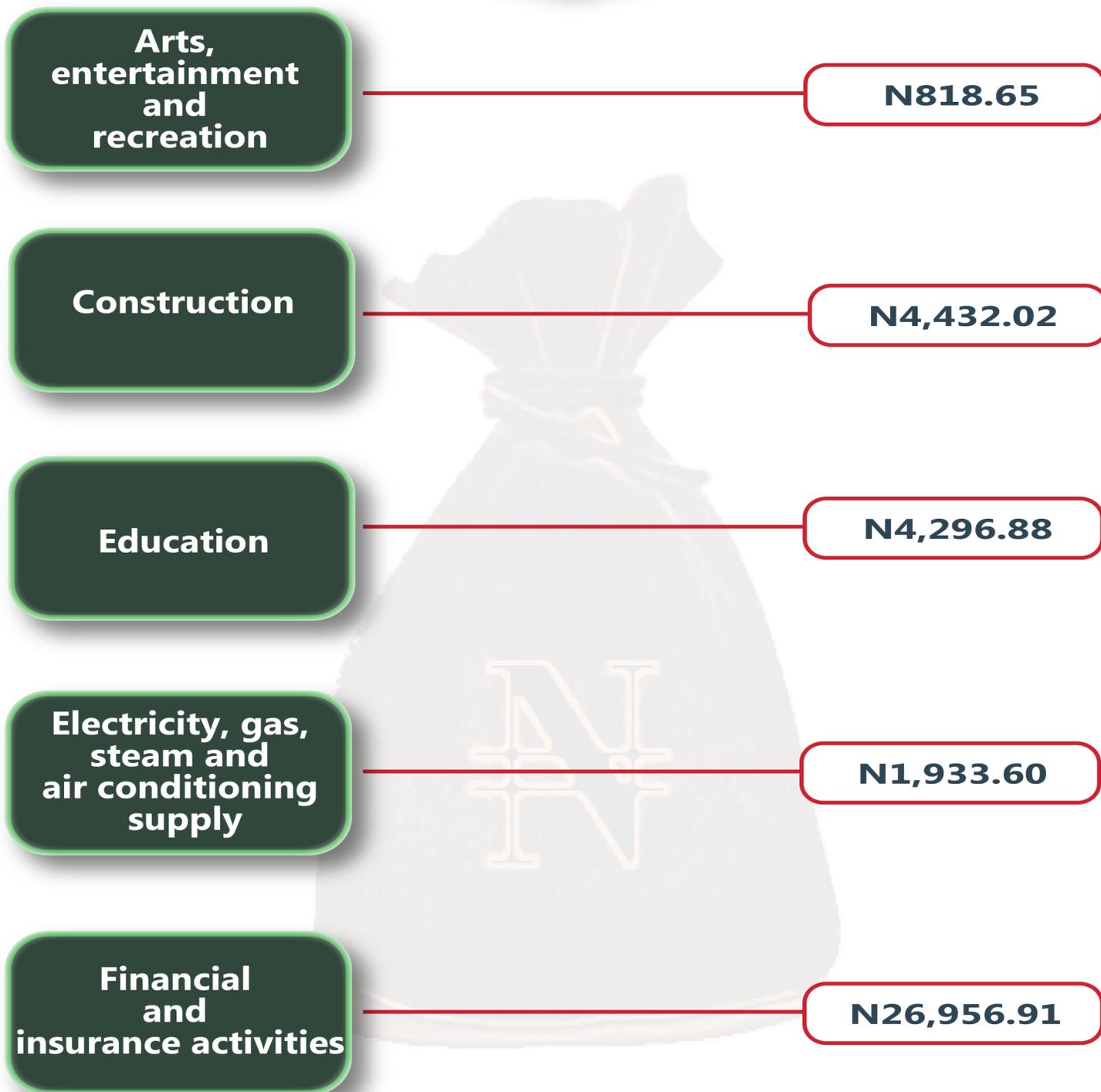


# VALUE ADDED TAX

– Q4 2021 (N'million)



## VAT



# VALUE ADDED TAX

– Q4 2021 (N'million)



## VAT

**Human health  
and social work  
activities**

**N755.61**

**Information  
and  
communication**

**N62,393.40**

**Manufacturing**

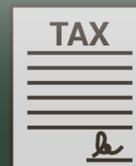
**N102,855.96**

**Mining  
and  
quarrying**

**N33,033.68**

**Other  
service activities**

**N18,277.96**



**VAT**

**Professional,  
scientific and  
technical activities**

**N7,185.37**

**Public  
administration  
and defence,  
compulsory  
social security**

**N28,594.93**

**Real estate  
activities**

**N1,012.04**

**Transportation  
and  
storage**

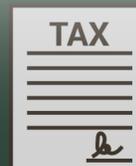
**N16,366.42**

**Water supply,  
sewerage, waste  
management  
and remediation  
activities**

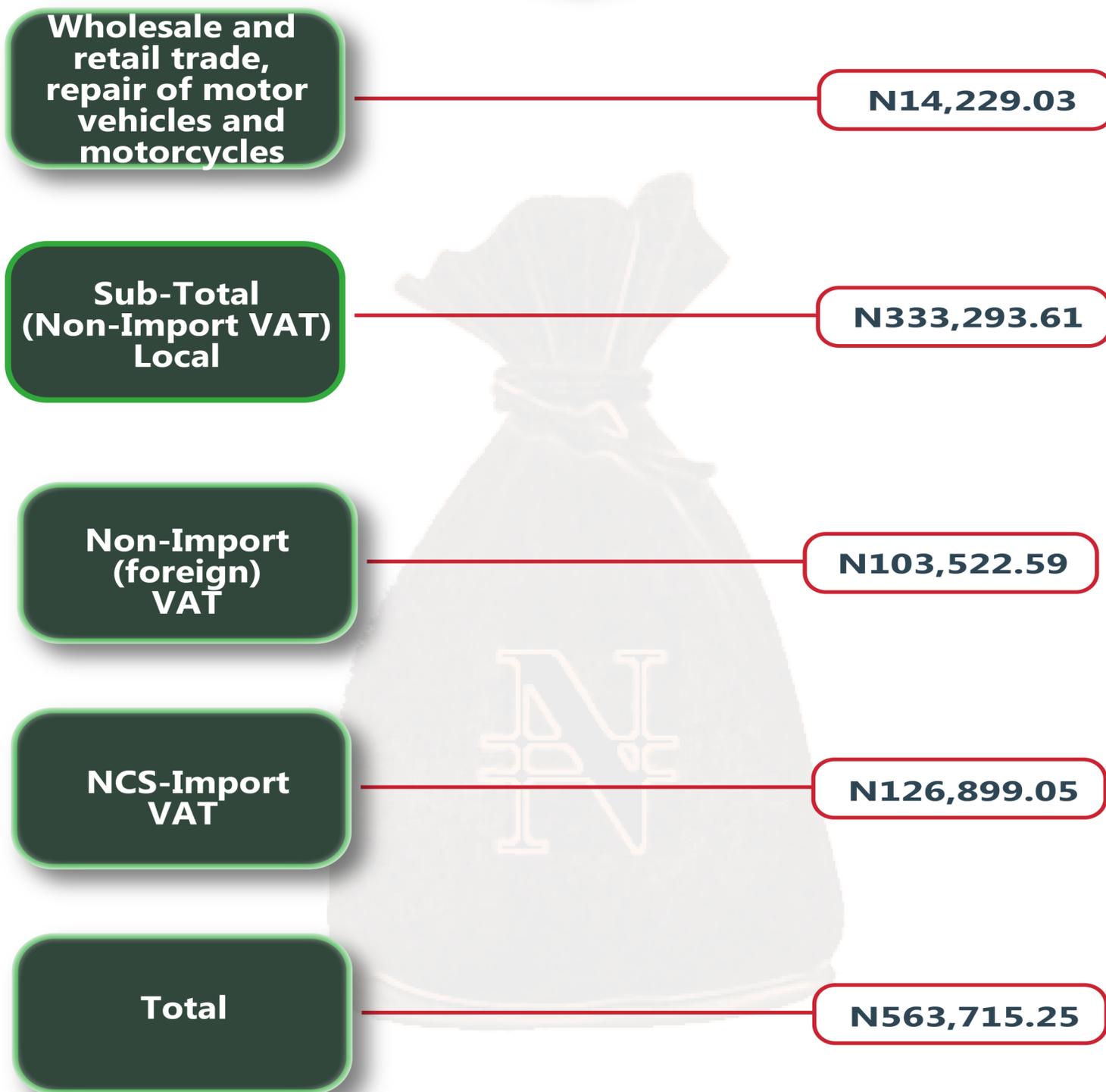
**N366.79**

# VALUE ADDED TAX

– Q4 2021 (N'million)



## VAT





## METHODOLOGY

Data is provided by the Federal Inland Revenue Service (FIRS) and verified and validated by the National Bureau of Statistics (NBS)

## APPENDIX

### VAT SECTORAL COLLECTION FOR Q3-Q4, 2021

		Q3, 2021	Q4, 2021
S/No	Classification	VAT	VAT
1	Accommodation and food service activities	3,705,451,942.29	4,240,103,965.48
2	Activities of extraterritorial organizations and bodies	20,155,177.19	50,420,570.56
3	Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	90,832,636.06	138,220,013.42
4	Administrative and support service activities	3,892,693,471.49	4,155,459,307.66
5	Agriculture, forestry and fishing	623,509,236.82	1,200,137,722.32
6	Arts, entertainment and recreation	880,979,881.37	818,654,855.11
7	Construction	3,917,618,877.38	4,432,019,157.16
8	Education	4,556,324,644.46	4,296,880,748.95
9	Electricity, gas, steam and air conditioning supply	1,897,116,021.82	1,933,598,427.01
10	Financial and insurance activities	23,955,085,379.80	26,956,912,476.55
11	Human health and social work activities	654,719,728.23	755,613,833.02
12	Information and communication	59,246,093,350.25	62,393,397,247.01
13	Manufacturing	91,200,965,076.47	102,855,959,902.82
14	Mining and quarrying	28,438,497,908.76	33,033,683,190.39
15	Other service activities	11,108,498,777.37	18,277,956,584.72
16	Professional, scientific and technical activities	5,935,842,740.56	7,185,366,398.42
17	Public administration and defence, compulsory social security	27,223,963,412.96	28,594,933,007.87
18	Real estate activities	872,158,889.27	1,012,043,338.28
19	Transportation and storage	13,775,782,673.90	16,366,424,410.94
20	Water supply, sewerage, waste management and remediation activities	236,752,946.98	366,794,699.57
21	Wholesale and retail trade, repair of motor vehicles and motorcycles	13,240,601,379.42	14,229,032,157.69
	<b>Sub-Total (Non-Import VAT) Local</b>	<b>295,473,644,152.85</b>	<b>333,293,612,014.95</b>
	Non-Import (foreign) VAT	81,256,569,114.48	103,522,590,360.45
	NCS-Import VAT	123,763,400,000.00	126,899,048,715.42
	<b>Grand Total</b>	<b>500,493,613,267.33</b>	<b>563,715,251,090.82</b>

Source: Planning, Research and Statistics Department, FIRS

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